

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

OMB APPROVAL

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FORM 8-K

CURRENT REPORT

Pursuant to Section 13 OR 15(d) of The Securities Exchange Act of 1934

Date of Report (Date of earliest event reported) _____

(Exact name of registrant as specified in its charter)

(State or other jurisdiction
of incorporation)

(Commission
File Number)

(IRS Employer
Identification No.)

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code _____

(Former name or former address, if changed since last report.)

GENERAL INSTRUCTIONS

A. Rule as to Use of Form 8-K.

Form 8-K shall be used for current reports under Section 13 or 15(d) of the Securities Exchange Act of 1934, filed pursuant to Rule 13a-11 or Rule 15d-11 and for reports of nonpublic information required to be disclosed by Regulation FD (17 CFR 243.100 and 243.101).

B. Events to be Reported and Time for Filing of Reports.

1. A report on this form is required to be filed upon the occurrence of any one or more of the events specified in Items 1-4, 6 and 10 of this form. A report of an event specified in Items 1-3 is to be filed within 15 calendar days after the occurrence of the event. A report of an event specified in Item 4, 6 or 10 is to be filed within 5 business days after the occurrence of the event; if the event occurs on a Saturday, Sunday, or holiday on which the Commission is not open for business then the 5 business day period shall begin to run on and include the first business day thereafter. A report on this form pursuant to Item 8 is required to be filed within 15 calendar days after the date on which the registrant makes the determination to use a fiscal year end different from that used in its most recent filing with the Commission. A registrant either furnishing a report on this form under Item 9 or electing to file a report on this form under Item 5 solely to satisfy its obligations under Regulation FD (17 CFR 243.100 and 243.101) must furnish such report or make such filing in accordance with the requirements of Rule 100(a) of Regulation FD (17 CFR 243.100(a)). A report on this form pursuant to Item 11 is required to be filed not later than the date prescribed for transmission of the notice to directors and executive officers required by Rule 104(b)(2) of Regulation BTR (§245.104(b)(2) of this chapter).

2. The information in a report furnished pursuant to Item 9 shall not be deemed to be “filed” for the purposes of Section 18 of the Exchange Act or otherwise subject to the liabilities of that section, except if the registrant specifically states that the information is to be considered “filed” under the Exchange Act or incorporates it by reference into a filing under the Securities Act or the Exchange Act.
3. If substantially the same information as that required by this form has been previously reported by the registrant, an additional report of the information on this form need not be made. The term “previously reported” is defined in Rule 12b-2 (17 CFR 240.12b-2).
4. When considering current reporting on this form, particularly of other events of material importance pursuant to Item 5, registrants should have due regard for the accuracy, completeness and currency of the information in registration statements filed under the Securities Act of 1933 which incorporate by reference information in reports filed pursuant to the Securities Exchange Act of 1934, including reports on this form.
5. A registrant’s report under Item 5 or Item 9 will not be deemed an admission as to the materiality of any information in the report that is required to be disclosed solely by Regulation FD.
6. A report on this form is required to be furnished upon the occurrence of any of the events specified in Item 12 of this form. A report of an event specified in Item 12 is to be furnished within 5 business days after the occurrence of the event; if the event occurs on a Saturday, Sunday or holiday on which the Commission is not open for business, the 5 business day period shall begin to run on and include the first business day thereafter. The information in a report furnished pursuant to Item 12 shall not be deemed to be “filed” for purposes of Section 18 of the Exchange Act or otherwise subject to the liability of that section, except if the registrant specifically states that the information is to be considered “filed” under the Exchange Act or incorporates it by reference into a filing under the Securities Act or the Exchange Act.

C. Application of General Rules and Regulations.

1. The General Rules and Regulations under the Act (17 CFR Part 240) contain certain general requirements which are applicable to reports on any form. These general requirements should be carefully read and observed in the preparation and filing of reports on this form.
2. Particular attention is directed to Regulation 12B (17 CFR 240.12b-1 et seq.) which contains general requirements regarding matters such as the kind and size of paper to be used, the legibility of the report, the information to be given whenever the title of securities is required to be stated, and the filing of the report. The definitions contained in Rule 12b-2 should be especially noted. See also Regulations 13A (17 CFR 240.13a-1 et seq.) and 15D (17 CFR 240.15d-1 et seq.).
3. A “small business issuer,” defined under Rule 12b-2 of the Exchange Act (§240.12b-2 of this chapter), shall refer to the disclosure items in Regulation S-B (17 CFR 228.10 et seq.) and not Regulation S-K. If there is no comparable disclosure item in Regulation S-B, a small business issuer need not provide the information requested. A small business issuer shall provide the information required by Item 310 (c) and (d) of Regulation S-B in lieu of the financial information required by Item 7 of this Form.

D. Preparation of Report.

This form is not to be used as a blank form to be filled in, but only as a guide in the preparation of the report on paper meeting the requirements of Rule 12b-12 (17 CFR 240.12b-12). The report shall contain the numbers and captions of all applicable items, but the text of such items may be omitted, provided the answers thereto are prepared in the manner specified in Rule 12b-13 (17 CFR 240.12b-13). All items that are not required to be answered in a particular report may be omitted and no reference thereto need be made in the report. All instructions should also be omitted.

E. Signature and Filing of Report.

Three complete copies of the report, including any financial statements, exhibits or other papers or documents filed as a part thereof, and five additional copies which need not include exhibits, shall be filed with the Commission. At least one complete copy of the report, including any financial statements, exhibits or other papers or documents filed as a part thereof, shall be filed, with each exchange on which any class of securities of the registrant is registered. At least one complete copy of the report filed with the Commission and one such copy filed with each exchange shall be manually signed. Copies not manually signed shall bear typed or printed signatures.

F. Incorporation by Reference.

If the registrant makes available to its stockholders or otherwise publishes, within the period prescribed for filing the report, a press release or other document or statement containing information meeting some or all of the requirements of this form, the information called for may be incorporated by reference to such published document or statement, in answer or partial answer to any item or items of this form, provided copies thereof are filed as an exhibit to the report on this form.

INFORMATION TO BE INCLUDED IN THE REPORT

Item 1. Changes in Control of Registrant.

- (a) If, to the knowledge of management, a change in control of the registrant has occurred, state the name of the person(s) who acquired such control; the amount and the source of the consideration used by such person(s); the basis of the control; the date and a description of the transaction(s) which resulted in the change in control; the percentage of voting securities of the registrant now beneficially owned directly or indirectly by the person(s) who acquired control; and the identity of the person(s) from whom control was assumed. If the source of all or any part of the consideration used is a loan made in the ordinary course of business by a bank as defined by Section 3(a)(6) of the Act, the identity of such bank shall be omitted provided a request for confidentiality has been made pursuant to Section 13(d)(1)(B) of the Act by the person(s) who acquired control. In lieu thereof, the material shall indicate that disclosure of the identity of the bank has been so omitted and filed separately with the Commission.

Instructions.

1. State the terms of any loans or pledges obtained by the new control group for the purpose of acquiring control, and the names of the lenders or pledgees.
 2. Any arrangements or understandings among members of both the former and new control groups and their associates with respect to election of directors or other matters should be described.
- (b) Furnish the information required by Item 403(c) of Regulation S-K (§ 229.403(c) of this chapter).

Item 2. Acquisition or Disposition of Assets.

If the registrant or any of its majority-owned subsidiaries has acquired or disposed of a significant amount of assets, otherwise than in the ordinary course of business, furnish the following information:

- (a) The date and manner of the acquisition or disposition and a brief description of the assets involved, the nature and amount of consideration given or received therefor, the principle followed in determining the amount of such consideration, the identity of the person(s) from whom the assets were acquired or to whom they were sold and the nature of any material relationship between such person(s) and the registrant or any of its affiliates, any director or officer of the registrant, or any associate of any such director or officer. If the transaction being reported is an acquisition, identify the source(s) of the funds used unless all or any part of the consideration used is a loan made in the ordinary course of business by a bank as defined by Section 3(a)(6) of the Act in which case the identity of such bank shall be omitted provided a request for confidentiality has been made pursuant to Section 13(d)(1)(B) of the Act. In lieu thereof, the material shall indicate that the identity of the bank has been so omitted and filed separately with the Commission.
- (b) If any assets so acquired by the registrant or its subsidiaries constituted plant, equipment or other physical property, state the nature of the business in which the assets were used by the persons from whom acquired and whether the registrant intends to continue such use or intends to devote the assets to other purposes, indicating such other purposes.

Instructions.

1. No information need be given as to (i) any transaction between any person and any wholly-owned subsidiary of such person; (ii) any transaction between two or more wholly-owned subsidiaries of any person; or (iii) the redemption or other acquisition of securities from the public, or the sale or other disposition of securities to the public, by the issuer of such securities.

2. The term “acquisition” includes every purchase, acquisition by lease, exchange, merger, consolidation, succession or other acquisition; provided that such term does not include the construction or development of property by or for the registrant or its subsidiaries or the acquisition of materials for such purpose. The term “disposition” includes every sale, disposition by lease, exchange, merger, consolidation, mortgage, assignment, or hypothecation of assets, whether for the benefit of creditors or otherwise, abandonment, destruction, or other disposition.
3. The information called for by this item is to be given as to each transaction or series of related transactions of the size indicated. The acquisition or disposition of securities shall be deemed the indirect acquisition or disposition of the assets represented by such securities if it results in the acquisition or disposition of control of such assets.
4. An acquisition or disposition shall be deemed to involve a significant amount of assets (i) if the registrant’s and its other subsidiaries’ equity in the net book value of such assets or the amount paid or received therefor upon such acquisition or disposition exceeded 10 percent of the total assets of the registrant and its consolidated subsidiaries, or (ii) if it involved a business (see §210.11-01(d)) which is significant (see §210.11.01(b)). Acquisitions of individually insignificant businesses are not required to be reported pursuant to this item unless they are related businesses (see §210.3-05(a)(3)) and are, in the aggregate, significant.
5. Where assets are acquired or disposed of through the acquisition or disposition of control of a person, the person from whom such control was acquired or to whom it was disposed of shall be deemed the person from whom the assets were acquired or to whom they were disposed of, for the purposes of this item. Where such control was acquired from or disposed of to not more than five persons, their names shall be given; otherwise it will suffice to identify in an appropriate manner the class of such persons.
6. Attention is directed to the requirements in Item 7 of the form with respect to the filing of (i) financial statements for businesses acquired, (ii) pro forma financial information, and (iii) copies of the plans of acquisition or disposition as exhibits to the report.

Item 3. Bankruptcy or Receivership.

- (a) If a receiver, fiscal agent or similar officer has been appointed for a registrant or its parent, in a proceeding under the Bankruptcy Act or in any other proceeding under State or Federal law in which a court or governmental agency has assumed jurisdiction over substantially all of the assets or business of the registrant or its parent, or if such jurisdiction has been assumed by leaving the existing directors and officers in possession but subject to the supervision and orders of a court or governmental body, identify the proceeding, the court or governmental body, the date jurisdiction was assumed, the identity of the receiver, fiscal agent or similar officer and the date of his appointment.
- (b) If an order confirming a plan of reorganization, arrangement or liquidation has been entered by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the registrant or its parent, furnish the following:
 - (1) the identity of the court or governmental authority;
 - (2) the date the order confirming the plan was entered by the court or governmental authority;
 - (3) a fair summarization of the material features of the plan and, pursuant to Item 6 of this form relating to exhibits, a copy of the plan as confirmed;
 - (4) the number of shares or other units of the registrant or its parent issued and outstanding, the number reserved for future issuance in respect of claims and interests filed and allowed under the plan, and the aggregate total of such numbers; and
 - (5) information as to the assets and liabilities of the registrant or its parent as of the date the order confirming the plan was entered, or a date as close thereto as practicable. Such information may be presented in the form in which it was furnished to the court or governmental authority.

Item 4. Changes in Registrant’s Certifying Accountant.

- (a) If an independent accountant who was previously engaged as the principal accountant to audit the registrant’s financial statements, or an independent accountant upon whom the principal accountant expressed reliance in its report regarding a significant subsidiary, resigns (or indicates it declines to stand for re-election after the completion of the current audit) or is dismissed, then provide the information required by Item 304(a)(1), including compliance with Item 304(a)(3), of Regulation S-K, § 229.304(a)(1) and (a)(3) of this chapter, and the related instructions to Item 304.

- (b) If a new independent accountant has been engaged as either the principal accountant to audit the registrant's financial statements or as an independent accountant on whom the principal accountant has expressed, or is expected to express, reliance in its report regarding a significant subsidiary, then provide the information required by Item 304(a)(2), of Regulation S-K, § 229.304(a)(2) of this chapter.

Instruction.

The resignation or dismissal of an independent accountant, or its declination to stand for re-election, is a reportable event separate from the engagement of a new independent accountant. On some occasions two reports on Form 8-K will be required for a single change in accountants, the first on the resignation (or declination to stand for re-election) or dismissal of the former accountant and the second when the new accountant is engaged. Information required in the second Form 8-K in such situations need not be provided to the extent it has been previously reported in the first such Form 8-K.

Item 5. Other Events and Regulation FD Disclosure.

The registrant may, at its option, report under this item any events, with respect to which information is not otherwise called for by this form, that the registrant deems of importance to security holders. The registrant may, at its option, file a report under this item disclosing the nonpublic information required to be disclosed by Regulation FD (17 CFR 243.100-243.103).

Item 6. Resignations of Registrant's Directors.

- (a) If a director has resigned or declined to stand for re-election to the board of directors since the date of the last annual meeting of shareholders because of a disagreement with the registrant on any matter relating to the registrant's operations, policies or practices, and if the director has furnished the registrant with a letter describing such disagreement and requesting that the matter be disclosed, the registrant shall state the date of such resignation or declination to stand for re-election and summarize the director's description of the disagreement.
- (b) If the registrant believes that the description provided by the director is incorrect or incomplete, it may include a brief statement presenting its views of the disagreement.
- (c) The registrant shall file a copy of the director's letter as an exhibit with all copies of the Form 8-K required to be filed pursuant to General Instruction E.

Item 7. Financial Statements and Exhibits.

List below the financial statements, pro forma financial information and exhibits, if any, filed as a part of this report.

- (a) Financial statements of businesses acquired.
 - (1) For any business acquisition required to be described in answer to Item 2 above, financial statements of the business acquired shall be filed for the periods specified in § 210.3.05(b).
 - (2) The financial statements shall be prepared pursuant to Regulation S-X except that supporting schedules need not be filed. A manually signed accountants' report should be provided pursuant to Rule 2-02 of Regulation S-X [17 CFR 210.2-02].
 - (3) With regard to the acquisition of one or more real estate properties, the financial statements and any additional information specified by Rule 3-14 of Regulation S-X shall be filed.
 - (4) Financial statements required by this item may be filed with the initial report, or by amendment not later than 60 days after the date that the initial report on Form 8-K must be filed. If the financial statements are not included in the initial report, the registrant should so indicate in the Form 8-K report and state when the required financial statements will be filed. The registrant may, at its option, include unaudited financial statements in the initial report on Form 8-K.
- (b) Pro forma financial information.
 - (1) For any transaction required to be described in answer to Item 2 above, furnish any pro form a financial information that would be required pursuant to Article 11 of Regulation S-X.
 - (2) The provisions of (a)(4) above shall also apply to pro forma financial information relative to the acquired business.
- (c) Exhibits. The exhibits shall be furnished in accordance with the provisions of Item 601 of Regulation S-K (§ 229.601 of this chapter).

Instructions.

1. During the period after a registrant has reported a business combination pursuant to Item 2 above until the date on which the financial statements specified by Item 7 above must be filed, the registrant will be deemed current for purposes of its reporting obligations under Section 13(a) or 15(d) of the Securities Exchange Act of 1934. With respect to filings under the Securities Act of 1933, however, registration statements will not be declared effective and post-effective amendments to registrations statements will not be declared effective unless financial statements meeting the requirements of Rule 3-05 of Regulation S-X (§ 210.3-05 of this chapter) are provided. In addition, offerings should not be made pursuant to effective registrations statements or pursuant to Rules 505 and 506 of Regulation D (§§ 230.501 through 506 of this chapter), where any purchasers are not accredited investors under Rule 5-01(a) of that Regulation, until the audited financial statements required by Rule 3-05 of Regulation S-X (§ 210.3-05 of this chapter) are filed. Provided, however, that the following offerings or sales of securities may proceed notwithstanding that financial statements of the acquired business have not been filed:
 - (a) offerings or sales of securities upon the conversion of outstanding convertible securities or upon the exercise of outstanding warrants or rights;
 - (b) dividend or interest reinvestment plans;
 - (c) employee benefit plans;
 - (d) transactions involving secondary offerings; or
 - (e) sales of securities pursuant to Rule 144 (§230.144 of this chapter).

Item 8. Change in Fiscal Year.

If the registrant determines to change the fiscal year from that used in its most recent filing with the Commission, state the date of such determination, the date of the new fiscal year end, and the form (*e.g.*, Form 10-K and Form 10-KSB or Form 10-Q and Form 10-QSB) on which the report covering the transition period will be filed.

Item 9. Regulation FD Disclosure.

Unless filed under Item 5, report under this item only information the registrant elects to disclose through Form 8-K pursuant to Regulation FD (17 CFR 243.100-243.103).

Item 10. Amendments to the Registrant's Code of Ethics, or Waiver of a Provision of the Code of Ethics.

- (a) The registrant must briefly describe the nature of any amendment to a provision of its code of ethics that applies to the registrant's principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions and that relates to any element of the code of ethics definition enumerated in Item 406(b) of Regulations S-K and S-B (§229.406(b) and §228.406(b) of this chapter).
- (b) If the registrant has granted a waiver, including an implicit waiver, from a provision of the code of ethics to one of these officers or persons that relates to one or more of the items set forth in Item 406(b) of Regulations S-K and S-B (§229.406(b) and §228.406(b) of this chapter), the registrant must briefly describe the nature of the waiver, the name of the person to whom the waiver was granted, and the date of the waiver.
- (c) The registrant does not need to provide any information pursuant to this Item if it discloses the required information on its Internet website within five business days following the date of the amendment or waiver and the registrant has disclosed in its most recently filed annual report its Internet address and intention to provide disclosure in this manner. If the registrant elects to disclose the information required by this Item through its website, such information must remain available on the website for at least a 12-month period. Following the 12-month period, the registrant must retain the information for a period of not less than five years. Upon request, the registrant must furnish to the Commission or its staff a copy of any or all information retained pursuant to this requirement.

Instructions.

1. The registrant does not need to disclose technical, administrative or other non-substantive amendments to its code of ethics.
2. For purposes of this Item:
 - (a) The term “waiver” means the approval by the registrant of a material departure from a provision of the code of ethics; and
 - (b) The term “implicit waiver” means the registrant’s failure to take action within a reasonable period of time regarding a material departure from a provision of the code of ethics that has been made known to an executive officer, as defined in Rule 3b-7 (§240.3b-7 of this chapter) of the registrant.

Item 11. Temporary Suspension of Trading Under Registrant’s Employee Benefit Plans

Not later than the date prescribed for transmission of the notice required by Rule 104(b)(2) of Regulation BTR (§245.104(b)(2) of this chapter), provide the information specified in §245.104(b) of this chapter and the date the registrant received the notice required by section 101(i)(2)(E) of the Employment Retirement Income Security Act of 1974 (29 U.S.C. 1021(i)(2)(E)).

Item 12. Results of Operations and Financial Condition.

- (a) If a registrant, or any person acting on its behalf, makes any public announcement or release (including any update of an earlier announcement or release) disclosing material non-public information regarding the registrant’s results of operations or financial condition for a completed quarterly or annual fiscal period, the registrant shall briefly identify the announcement or release and include the text of that announcement or release as an exhibit;
- (b) A Form 8-K is not required to be furnished to the Commission under this Item 12 in the case of disclosure of material non-public information that is disclosed orally, telephonically, by webcast, by broadcast, or by similar means if:
 - (1) The information is provided as part of a presentation that is complementary to, and initially occurs within 48 hours after, a related, written announcement or release that has been furnished on Form 8-K pursuant to this Item 12 prior to the presentation;
 - (2) The presentation is broadly accessible to the public by dial-in conference call, by webcast, by broadcast, or by similar means;
 - (3) The financial and other statistical information contained in the presentation is provided on the registrant’s web site, together with any information that would be required under §244.100 of Regulation G; and
 - (4) The presentation was announced by a widely disseminated press release, that included instructions as to when and how to access the presentation and the location on the registrant’s web site where the information would be available.

Instructions.

1. The requirements of this Item 12 are triggered by the disclosure of material non-public information regarding a completed fiscal year or quarter. Release of additional or updated material non-public information regarding a completed fiscal year or quarter would trigger an additional Item 12 requirement.
2. The requirements of paragraph (e)(1)(i) of Item 10 of Regulation S-K (or paragraph (h)(1)(i) of Item 10 of Regulation S-B in the case of a small business issuer) shall apply to disclosures under this Item 12.
3. Issuers that make earnings announcements or other disclosures of material non-public information regarding a completed fiscal year or quarter in an interim or annual report to shareholders, are permitted to specify which portion of the report contains the information required to be furnished under Item 12.
4. This Item 12 does not apply in the case of a disclosure that is made in a quarterly report filed with the Commission on Form 10-Q (or 10-QSB) or an annual report filed with the Commission on Form 10-K (or 10-KSB).

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date _____

(Registrant)

(Signature)*

*Print name and title of the signing officer under his signature.